

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA

v.

ISSAC LANIER AVANT,

Defendant.

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No. 1:16-MJ-385



**STATEMENT OF FACTS**

The United States and the defendant, Issac Lanier Avant, agree that had this matter proceeded to trial, the United States would have proven the following facts beyond a reasonable doubt:

1. Defendant ISSAC LANIER AVANT ("AVANT") was a staffer employed by the U.S. House of Representatives since approximately 2000. During this time, AVANT resided in Arlington, Virginia.

2. In May of 2005, AVANT caused a Form W-4, Employee's Withholding Allowance Certificate, to be filed with his employer that claimed he was exempt from federal income taxes. Upon receipt of the Form W-4, AVANT's employer stopped withholding federal income tax from AVANT's monthly paycheck. AVANT did not have any federal tax withheld from his paycheck from May of 2005 until the Internal Revenue Service ("IRS") mandated that AVANT's employer begin withholding federal tax from AVANT in January of 2013.

3. During this period of time, AVANT was issued a Form W-2, Wage and Tax Statement, from his employer at the end of each calendar year; the Form W-2 included the amount of his federal income tax withholding during the relevant calendar year. AVANT used

his Forms W-2 to self-prepare and file Forms 1040, U.S. Individual Income Tax Return, for tax years 2006 and 2007, each of which reflected zero dollars (\$0.00) of total federal income tax withholding.

4. AVANT filed Forms 1040 for calendar years 2006 and 2007 that contained false deductions. For example, the 2006 Form 1040 contained a substantially overstated charitable deduction of \$26,000; the 2007 Form 1040 contained a substantially overstated charitable deduction of \$53,698 and a substantially overstated medical/dental deduction of \$78,500.

5. According to the Forms W-2, Wage and Tax Statement, created by his employer, AVANT received the following wages and had the following federal income tax withheld from 2009 through 2013:

Tax Year	Wages Received	Federal Income Tax Withheld
2009	\$ 171,690.72	\$ 0.00
2010	\$ 171,290.88	\$ 0.00
2011	\$ 171,139.56	\$ 0.00
2012	\$ 171,037.44	\$ 0.00
2013	\$ 170,964.12	\$ 37,168.23

6. During calendar years 2009, 2010, 2011, 2012, and 2013, AVANT had and received gross income (as reflected in the wages listed in Paragraph 5) that exceeded the amount that required him to file a Form 1040, U.S. Individual Income Tax Return. By reason of such gross income, he was required by law to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing the foregoing, AVANT willfully failed to timely make an income tax return for calendar years 2009, 2010, 2011, 2012, and 2013.

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7. Defendant AVANT also failed to file a timely tax return for calendar year 2008, despite having gross income of \$166,832. On October 18, 2010, AVANT was assessed by the IRS a tax due and owing of \$38,204 for calendar year 2008.

8. For calendar years 2006 to 2013, AVANT was assessed the following amounts; the amounts currently owed are also reflected below:

Tax Year	Assessed Taxes	Current Balance of Taxes Owed
2006	\$14,966	\$0
2007	\$37,026	\$37,026
2008	\$38,204	\$0
2009	\$38,470	\$38,470
2010	\$38,324	\$38,324
2011	\$38,178	\$38,178
2012	\$37,965	\$37,965
2013	\$585	\$585

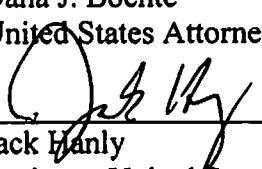
9. Defendant AVANT admits that his actions, as accounted herein, were willful in that he voluntarily and intentionally acted in violation of a known legal duty, and were not in any way the product of any accident or mistake of law or fact.

10. The statement of facts includes those facts necessary to support a plea agreement between Defendant AVANT and the United States. It does not include every fact known to Defendant AVANT or to the United States and it is not intended to be a full enumeration of the facts surrounding Defendant AVANT's case.

Respectfully submitted,

Dana J. Boente  
United States Attorney

By:



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Defendant's Stipulation and Signature

After consulting with my attorney and pursuant to the plea agreement I entered into this day with the United States, I hereby stipulate that the above statement is true and accurate. I further stipulate that had the matter proceeded to trial, the United States would have proved the same beyond a reasonable doubt.


Date: 11/16/16

  
\_\_\_\_\_  
Issac Lanier Avant  
Defendant

Defense Counsel's Signature

I am Issac Lanier Avant's attorney. I have carefully reviewed the above statement of facts with him. To my knowledge, his decision to stipulate to these facts is an informed and voluntary one.

Date: 11/15/16

  
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Barry J. Pollack, Esq.  
Counsel for Defendant